



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of Xiaozhong Dang et al.

Ser. No: 10/042,673

Filing Date: January 8, 2002

Examiner: K. D. Nguyen

Atty. Docket No: RR-1765

GAU: 2823

For: METHOD OF MAKING TRANSDUCER WITH INORGANIC
NONFERROMAGNETIC APEX REGION

February 26, 2004

Mail Stop ISSUE FEE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Comments on Statement of Reasons for Allowance

Responsive to a Statement of Reasons for Allowance that was included with a Notice of Allowability mailed January 27, 2004, Applicants respectfully disagree with the Examiner's statement that "Hsu et al. (U.S. Pub. 2002/0191349) discloses...etching the hardbaked photoresist mask and the inorganic nonferromagnetic apex region (paragraph [0071] and FIG. 10A)..." Neither paragraph [0071] nor FIG. 10A of Hsu et al. teaches or suggests these limitations.

Accompanying this letter is an executed Issue Fee Transmittal and a check in the amount of \$1330.00.

Respectfully submitted,

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CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: MS AF, Commissioner for Patents, P.O. Box 1450 Alexandria, VA 22313-1450, on or before September 30, 2003.

Date: 2-26-04

Mark Lauer